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Attorneys for Debtor and Debtor in Possession  
PLANT INSULATION COMPANY

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA

In re  
PLANT INSULATION COMPANY, a  
California corporation,  
Debtor.

Case No. 09-31347-TC

Chapter 11

**JONES DAY'S COVER SHEET  
APPLICATION FOR ALLOWANCE AND  
PAYMENT OF INTERIM COMPENSATION  
AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD FROM MAY 1, 2010  
THROUGH MAY 31, 2010**

[NO HEARING REQUIRED]

Judge: Hon. Thomas E. Carlson

Jones Day (the "Firm") submits its Cover Sheet Application (the "Application") for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period from May 1, 2010 through May 31, 2010 (the "Application Period"). In support of the Application, the Firm respectfully represents as follows:

1. The Firm is general bankruptcy counsel for debtor and debtor in possession Plant Insulation Company (the "Debtor") in the above-referenced Chapter 11 case. The Firm hereby applies to the Court for allowance and payment of interim compensation for services rendered and reimbursement of expenses incurred during the Application Period.

2. The Firm billed a total of **\$109,218.38** in fees and expenses during the Application Period. The total fees represent **159.6** hours expended during the period covered by this Application. These fee and expense breakdowns are as follows:

Period	Fees	Expenses	Total
5/1/2010 – 5/31/2010	\$108,115.00	\$1,103.38	\$109,218.38

3. The Firm seeks allowance of interim compensation and reimbursement in the amount of a total of **\$87,595.38** at this time, comprising **\$86,492.00** (80% of the fees for services rendered) plus **\$1,103.38** (100% of the expenses incurred).

4. The following chart reflects (1) the post-petition compensation and expense reimbursement amounts the Firm has obtained authority to receive from the Debtor's estate pursuant to this Court's *Order Establishing Interim Fee Application and Expense Reimbursement Procedures* entered September 26, 2009 (the "Interim Fee Procedures Order"), and (2) excluding the amounts sought by this Application, the post-petition compensation and expense reimbursement amounts that are currently due and owing to the Firm from the Debtor's estate:

Fee Statement Period	Fees Sought (100%)	Expenses Sought (100%)	Fees Authorized (80%)	Expenses Authorized (100%)	Unpaid Fees	Unpaid Expenses
5/20/09-8/31/09 (1 <sup>st</sup> Interim)	\$423,940.00	\$13,287.53	n/a	n/a	\$0.00	\$0.00
9/1/09 – 1/31/2010 (2 <sup>nd</sup> Interim)	\$202,250.00	\$4,361.16	n/a	n/a	\$1,075 <sup>1</sup>	\$0.00
2/1/10 – 2/28/10	\$59,682.50	\$530.77	\$47,746.00	\$530.77	\$11,936.50	\$0.00
3/1/2010 – 3/31/2010	\$92,872.50	\$1,191.07	\$74,298.00	\$1,191.07	\$18,574.50	\$0.00
4/1/2010 – 4/30/2010	\$97,042.50	\$1,830.57	\$77,634.00	\$1,830.57	\$19,408.50	\$0.00

5. Attached hereto as **Exhibit A** is the name of each professional who performed services in connection with this case during the Application Period, his or her hourly rate and the

<sup>1</sup> These fees were disallowed pursuant to the Court's order entered March 31, 2010.

1 number of hours he or she billed to each matter. Attached hereto as **Exhibit B** is the detailed  
2 billing statement for the Application Period.

3 6. On June 23, 2010, the Firm served a copy of this Application on the Office of the  
4 United States Trustee, the Debtor, counsel for the Official Committee of Unsecured Creditors (the  
5 "Committee"), and counsel for the Futures Representative appointed by the Court in this case.

6 7. On June 23, 2010, notice of the filing of this Application was served on the Office  
7 of the United States Trustee, the Debtor, counsel to the Committee, counsel to Futures  
8 Representative and any party who has requested special notice as of the date of the Notice.

9 8. Pursuant to the Interim Fee Procedures Order, the Debtor is authorized to make the  
10 payment requested herein, or the Firm is authorized to apply any funds it holds as a retainer in the  
11 amounts requested herein, without a further hearing or order of this Court unless an objection to  
12 this Application is filed with the Court and served within ten (10) calendar days after the date of  
13 mailing of the Notice of this Application. If such an objection is filed, the Debtor is authorized to  
14 pay the 80% of the uncontested fees and 100% of the uncontested expenses.

15 9. The interim compensation and reimbursement of expenses sought in this  
16 Application is not final. Upon the conclusion of this case, the Firm will seek fees and  
17 reimbursement of the expenses incurred for the totality of the services rendered in the case. Any  
18 interim fees or reimbursement of expenses approved by this Court and received by the Firm  
19 (along with any retainer) will be credited against such final fees and expenses as may be allowed  
20 by this Court.

21 10. Based upon the foregoing, the Firm respectfully requests that the Debtor  
22 compensate and reimburse the Firm as requested herein, pursuant to and in accordance with the  
23 terms of the Interim Fee Procedures Order.

24 DATED: June 23, 2010

JONES DAY

25  
26 By: /s/ Peter J. Benvenutti

Peter J. Benvenutti

27 Attorneys for Debtor and Debtor in Possession,  
28 Plant Insulation Company

<b>EXHIBIT A</b>			
ATTORNEY/PARALEGAL BILLING SUMMARY BY MONTH (May 1, 2010 - May 31, 2010)			
<b>Meetings of and Communications with Creditors (605002)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	2.60	2,080.00
Michaeline Correa	550	0.00	0.00
<b>Total</b>		<b>2.60</b>	<b>2,080.00</b>
<b>Case Administration (605004)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	3.30	2,640.00
T Keller	750	0.80	600.00
Ryan Routh	575	0.40	230.00
<b>Paralegals</b>			
Nubuyo Breen	275	7.50	2,062.50
L P Burns	275	0.00	0.00
<b>Total</b>		<b>12.00</b>	<b>5,532.50</b>
<b>Relief from Stay/Adequate Protection Proceedings (605005)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	12.20	9,760.00
Michaeline Correa	550	9.00	4,950.00
<b>Total</b>		<b>21.20</b>	<b>14,710.00</b>
<b>Fee/Employment Applications (Jones Day) (605006)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	5.00	4,000.00
T Keller	750	1.90	1,425.00
Michaeline Correa	550	2.20	1,210.00
<b>Paralegals</b>			
Brett Stone	275	2.90	797.50
<b>Total</b>		<b>12.00</b>	<b>7,432.50</b>
<b>Fee/Employment Applications (Other) (605007)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	6.10	4,880.00
T Keller	750	0.60	450.00
Michaeline Correa	550	0.50	275.00
<b>Total</b>		<b>7.20</b>	<b>5,605.00</b>
<b>Financing/Cash Collections (605010)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	0.20	160.00
<b>Total</b>		<b>0.20</b>	<b>160.00</b>
<b>Employee Benefits/Pension (605013)</b>			
<b>Attorneys</b>			

Michaeline Correa	550	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>Plan and Disclosure Statement (605014)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	13.90	11,120.00
Michaeline Correa	550	0.20	110.00
<b>Total</b>		<b>14.10</b>	<b>11,230.00</b>
<b>Claims Administration and Objections (605016)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	0.00	0.00
Michaeline Correa	550	0.00	0.00
<b>Paralegals</b>			
Brett Stone	275	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>Assumption/Rejection of Leases and Contracts (605017)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	0.00	0.00
Michaeline Correa	550	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>
<b>Insurance Issues/Litigation (605018)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	2.50	2,000.00
Michaeline Correa	550	0.00	0.00
<b>Total</b>		<b>2.50</b>	<b>2,000.00</b>
<b>Operating Reports (605020)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	0.00	0.00
Michaeline Correa	550	0.40	220.00
<b>Total</b>		<b>0.40</b>	<b>220.00</b>
<b>Chapter 11 Trustee Issues (605021)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	47.70	38,160.00
T Keller	750	1.00	750.00
Michaeline Correa	550	34.90	19,195.00
<b>Paralegals</b>			
K Alfonso	150	3.00	450.00
<b>Total</b>		<b>86.60</b>	<b>58,555.00</b>
<b>Employee-Related Issues (610001)</b>			
<b>Attorneys</b>			
Peter Benvenuti	800	0.60	480.00
Michaeline Correa	550	0.20	110.00
<b>Total</b>		<b>0.80</b>	<b>590.00</b>
<b>GRAND TOTAL</b>		<b>159.60</b>	<b>108,115.00</b>

# **EXHIBIT B**

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-610001

Invoice: 32243964

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Employee-Related Issues	USD	590.00
<b>TOTAL</b>	<b><u>USD</u></b>	<b><u>590.00</u></b>

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

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Employee-Related Issues

Invoice: 32243964

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	0.60	800.00	480.00
ASSOCIATE			
M H CORREA	<u>0.20</u>	550.00	<u>110.00</u>
<b>TOTAL</b>	<b>0.80</b>	<b>USD</b>	<b>590.00</b>



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Employee-Related Issues

Invoice: 32243964

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
03/25/10	P J BENVENUTTI	0.60
	Telephone with OCC counsel re objections to Travis and Gregory agreements (.10); review letter from OCC counsel re potential claims against Messrs. Gregory and Travis (.10); transmittal to client of OCC letter (.10); transmittal e-mail to Messrs. Gregory and Travis and coverage counsel re same (.10); telephone with Mr. Travis, e-mails with coverage counsel re same (.20).	
03/25/10	M H CORREA	0.20
	Review correspondence from Committee re Travis and Gregory employment issues.	
<b>TOTAL</b>		<b>0.80</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**

555 California Street, 26<sup>th</sup> Floor

San Francisco, California 94104

(415) 626-3939

Federal Identification Number: 34-0319085

June 17, 2010

627967-605021

Invoice: 32243965

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Chapter 11 Trustee Issues

USD 58,555.00

**TOTAL**

**USD 58,555.00**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**

**Bank of America**

**San Francisco, California**

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

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Chapter 11 Trustee Issues

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## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	47.70	800.00	38,160.00
T S KELLER	1.00	750.00	750.00
ASSOCIATE			
M H CORREA	34.90	550.00	19,195.00
PROJECT ASST			
K L ALFONSO	3.00	150.00	450.00
	<hr/>		<hr/>
<b>TOTAL</b>	<b>86.60</b>	<b>USD</b>	<b>58,555.00</b>

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/03/10	P J BENVENUTTI Confer with insurers' counsel re request to depose Judge Kawaichi (.10); e-mails to Judge Kawaichi, Mr. Gordon, coverage counsel re same (.20); follow-up e-mails with coverage counsel (.10); telephone with FCR counsel, e-mails with OCC counsel re scheduling of possible deposition (.20).	0.60
05/04/10	P J BENVENUTTI E-mails with Judge Kawaichi re possible deposition, scheduling (.20); e-mails with insurers' counsel re same (.20); e-mail from insurers re request to postpone hearing on conflicts executive (.10); e-mails with OCC counsel re same (.10); telephone with Judge Kawaichi re deposition scheduling and scope (.20); e-mail to Mr. Gordon re status (.10).	0.90
05/04/10	M H CORREA Review correspondence re Kawaichi deposition and hearing.	0.20
05/05/10	P J BENVENUTTI Review, respond to e-mail from insurers' counsel re Kawaichi deposition, proposed modification of briefing and hearing schedule re conflicts executive motion (.40); telephone with insurers' counsel re same (.20); review and respond to e-mail from insurers' counsel re same (.20); e-mail from Judge Kawaichi, telephone with FCR counsel re same (.10); e-mail to and telephone with Judge Kawaichi re deposition, scheduling (.30); arrange deposition logistics (.20).	1.40
05/06/10	P J BENVENUTTI E-mails with various counsel re logistics for Kawaichi deposition (.10); analyze possible insurer objection re conflicts executive motion and possible procedural stip re same (.20); telephone discussions with insurer counsel re same, terms of possible arrangement (.50); e-mail to insurer counsel re same (.50); telephone calls with court staff re same (.20); prepare for and depo prep session with Judge Kawaichi (2.50); review insurer opposition to conflicts executive motion (.30); review UST opposition and countertermotion to appoint trustee (.30); e-mails with client, coverage counsel re same (.30); telephone with Mr. Gordon re same (.10).	4.50
05/06/10	M H CORREA Review correspondence from insurers and coverage counsel re Kawaichi deposition and objection issues (0.2); review insurers' limited objection to conflicts executive (0.2); correspondence with K. Kawaichi re same (0.1); review correspondence re LAS retention (0.1); review UST's objection to conflicts executive and countertermotion to appoint chapter 11 trustee (0.2); initial case law research re same (2.1).	2.90
05/07/10	K L ALFONSO Search through Westlaw database and prepare select cases cited in In re Plant Insulation Co. for M. Correa.	3.00
05/07/10	P J BENVENUTTI E-mails with coverage counsel, client re UST motion for trustee (.30); confer, e-mails with Ms. Correa re same, assemble factual background (.40); review and analyze UST motion (.40); telephone with Judge Kawaichi re UST motion, effect re conflicts executive motion (.20); telephone with Mr. Gordon re UST motion, response (.20); telephone with Mr. Miller re same (.10); telephone with Flintkote counsel re position re UST motion (.20); telephone discussions with OCC counsel re UST motion, position and response (.30); conference call with client, coverage counsel re UST motion, response (.50); prepare for and telephone with UST re same (.60); e-mails with client, coverage counsel re same, follow-up with other parties (.30); telephone with insurer counsel (Mr. Matthews) re conflicts executive and UST motion and e-mails with coverage counsel, client re same (.30); e-mails with insurer counsel re arrangements for Kawaichi deposition (.10).	3.90
05/07/10	M H CORREA Case law research re opposition to trustee's motion to appoint chapter 11 trustee, retention of professional (Kawaichi) (7.5); telephone with coverage counsel re retention issues (0.5).	8.00
05/07/10	M H CORREA Telephone with Office of the UST re 341 hearing transcript (0.2); review and analyze same (1.3).	1.50

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<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/08/10	P J BENVENUTTI E-mails with client, coverage counsel re UST trustee motion, scheduling (.20); e-mail to UST re same (.30).	0.50
05/10/10	P J BENVENUTTI E-mails re possible rescheduling of hearings on UST motion to appoint trustee (.10); review UST motion for Chapter 11 trustee, and analysis of issues, response (.60); e-mail to and telephone with Mr. Keller re same, strategy (.30); confer with Mr. Keller re same (.50); review information re Jay Alix protocol re possible response to UST (.20); telephone discussions with client, coverage counsel re response to UST motion (.50).	2.20
05/10/10	P J BENVENUTTI E-mail to Ms. Correa re transmit Bankruptcy Rule information to Judge Kawaichi (.10); e-mails re arrangements for Kawaichi deposition (.10); review pleadings re prepare for Kawaichi deposition (.60).	0.80
05/10/10	M H CORREA Telephone and correspondence with interested parties re continued hearing on conflicts executive motion (0.3); research re response to 327 objection (2.5).	2.80
05/10/10	M H CORREA Case law research re opposition to motion to appoint chapter 11 trustee.	1.80
05/10/10	T S KELLER Review trustee motion filed by UST (0.30); confer with P. Benvenutti regarding same (0.20); brief research re Alix Protocol and applicability to issues raised by UST (0.50).	1.00
05/11/10	P J BENVENUTTI E-mails with Ms. Correa re rescheduling of hearing on conflicts executive motion, trustee motion (.20); review pleadings, e-mails re preparation for Kawaichi deposition (.40); confer with Judge Kawaichi re deposition prep (.60); attend Kawaichi deposition (3.20); post-deposition conference with Judge Kawaichi (.20); follow-up e-mails and phone call with Judge Kawaichi re supplemental search of possible connections (.50); e-mails re same, additional contacts to search (.20); confer with staff re same (.20); telephone with Mr. Gordon re Kawaichi deposition (.10); telephone with OCC counsel re same (.10); telephone with court's law clerk re change in hearing schedule (.10); confer and e-mails with Ms. Correa re notice of continued hearing, review draft notice (.30).	6.10
05/12/10	P J BENVENUTTI Transmittal e-mails re Kawaichi deposition transcript (.20); e-mails with client, coverage counsel re same, additional disclosures (.30); e-mails, telephone discussions with Judge Kawaichi re additional disclosures (.40); telephone discussions with JAMS case manager re same (.10); review UST information for additional searches (.20); confer, e-mails with Ms. Correa re factual investigation for response to UST motion, additional information for Judge Kawaichi connections search (.30); draft e-mail to other counsel, UST re Kawaichi connections searches (.50); e-mails, telephone discussions with Judge Kawaichi re same, revisions (.40); finalize e-mail to insurer counsel re Kawaichi connections (.20); e-mails with UST re disclosures, scope, request for additional information, scheduling (.30); e-mails with client re same (.20).	3.10
05/12/10	M H CORREA Skim Kawaichi deposition transcript (0.2); confer with P. Benvenutti re motion (0.1); multiple correspondence with K. Kawaichi re disclosures, claims (0.3).	0.60
05/12/10	M H CORREA Draft opposition to motion to appoint a chapter 11 trustee.	2.30

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<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/13/10	P J BENVENUTTI	3.10
E-mails with insurer counsel re supplemental names to search for connections (.20); e-mails and telephone discussions with Judge Kawaichi re same, supplemental declaration (.60); confer and e-mails with Ms. Correa re same, additional names for search (.40); review and analyze claims docket, information re scheduled lists of creditors for supplemental search (.40); e-mails re Flintkote agreement, revisions to same and corporate actions re same, and review documents (.40); telephone with Mr. Gordon re same (.10); telephone with Mr. Gordon and e-mails re Gordon Flintkote deposition, obtaining copy for UST, and e-mail to UST re same (.20); e-mails re possible rescheduling of hearing (.10); review transcript of Kawaichi deposition (.70).		
05/13/10	M H CORREA	0.90
Telephone with P. Benvenuti re conflicts issues (0.1); review claims, creditors and correspondence with K. Kawaichi re same for supplemental declaration (0.8).		
05/13/10	M H CORREA	2.20
Correspondence with M. Loo re notice issues (0.1); draft opposition to chapter 11 trustee motion (2.1).		
05/14/10	P J BENVENUTTI	2.00
Review Kawaichi deposition transcript (.60); e-mails to US Trustee, counsel for Flintkote re Gordon deposition transcript (.10); confer with Ms. Correa re compiling information re Flintkote agreement for UST (.10); e-mails with Ms. Correa re same (.20); review e-mails from client re same (.10); telephone with Judge Kawaichi re deposition transcript, possible revisions to same, supplemental declaration (.40); e-mails, confer with UST re rescheduling hearing (.20); e-mails with Ms. Correa, Mr. Gordon re same, available dates (.30).		
05/14/10	M H CORREA	0.90
Telephone with P. Benvenuti re Flintkote background for response to UST (0.2); follow up with M. Travis and C. Gregory re same (0.2); review documents re same (0.5).		
05/15/10	P J BENVENUTTI	0.20
E-mails with Judge Kawaichi re status of additional disclosures for conflicts executive motion (.20).		
05/17/10	P J BENVENUTTI	0.20
E-mails with Ms. Correa, Mr. Gordon re scheduling of hearing on motion for trustee (.10); confer with Ms. Correa re opposition to same (.10).		
05/17/10	M H CORREA	1.10
Review documents from M. Travis re Flintkote (0.5); draft trustee opposition (0.6).		
05/18/10	P J BENVENUTTI	1.90
E-mails with Judge Kawaichi re supplemental search for connections (.20); confer and e-mails with Ms. Correa re rescheduling hearing (.10); e-mails with other counsel re same (.10); review Kawaichi declaration re preparation of supplemental declaration (.20); telephone with Judge Kawaichi re same, results of supplemental search for connections (.20); draft e-mail to insurers counsel re same, transmittal to Judge Kawaichi re same (.30); telephone with Judge Kawaichi re approval of same, supplemental declaration (.20); finalize e-mail to insurers' counsel re same, including review of deposition to confirm scheduling agreement (.30); telephone with OCC counsel re trustee and conflicts executive motion (.10); brief review of JAMS disclosure search reports from Judge Kawaichi (.20).		
05/18/10	M H CORREA	4.00
Telephone calls with M. Travis re Flintkote documents (0.4); review and summarize produced documents (0.8); draft opposition to motion to appoint trustee (2.8).		

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<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/19/10	P J BENVENUTTI	3.30
	Confer with Mr. Keller re motions re conflicts executive and trustee, response re trustee motion (.20); confer with Ms. Correa re same, scheduling (.10); review e-mail from Mr. Keller, attached materials re UST policy re contract executives (.20); review Kawaichi deposition re corrections (.20); review e-mails re Plant client information re Flintkote contract (.10); confer with Ms. Correa re same, production to UST, Kawaichi depo corrections (.20); telephone discussions with, e-mail to OCC counsel re meeting with UST re trustee motion (.30); review and revise draft letter correcting Kawaichi depo transcript, and e-mails with Ms. Correa re same (.20); review Kawaichi searches and draft Kawaichi supplemental declaration (.40); e-mails with Judge Kawaichi re supplementing JAMS disclosure report (.20); telephone with Judge Kawaichi re same, supplemental declaration (.20); review and revise draft transmittal e-mail to UST re Flintkote contract and background info (.20); e-mails with Ms. Correa re same, finalizing and transmittal (.10); telephone with and e-mail from OCC counsel re outcome of meeting with UST (.30); e-mails to client, coverage counsel re same (.30); e-mail from insurers' counsel re supplemental opposition to conflicts executive (.10).	
05/19/10	M H CORREA	0.70
	Review changes to Mr. Kawaichi's deposition transcript and draft letter to C. Nygard re Rule 30 changes.	
05/19/10	M H CORREA	2.90
	Telephone with M. Loo re hearing (0.1); telephone with P. Benvenuti re same (0.1); prepare response to M. Loo re Flintkote document production request (2.1); revise same (0.3); telephone and correspondence with M. Travis re same (0.3).	
05/20/10	P J BENVENUTTI	7.50
	E-mails with coverage counsel, client re possible modification of conflict executive terms of retention, resolution of trustee motion (.50); review e-mail from OCC counsel re revision to conflicts executive term sheet, and draft letter to UST re same (1.40); telephone with Mr. Gordon re same (.20); e-mail to Mr. Gordon, coverage counsel re same (.10); follow-up e-mails with Mr. Gordon, coverage counsel re same (.10); e-mail to OCC counsel transmitting draft letter to UST (.10); telephone with OCC counsel re same (.10); review and revise debtor's letter to UST, and e-mails with coverage counsel and client re same (.40); finalize letter to UST (.20); review prior communications and searches re, and draft, supplemental Kawaichi declaration re disclosure of connections (2.50); transmittal e-mail to Judge Kawaichi re same (.10); telephone discussions with Judge Kawaichi re finalizing declaration (.20); revise and finalize declaration, including review and compilation of exhibits (.50); review e-mail and draft letter from OCC counsel re proposed OCC letter to UST (.20); e-mails, phone calls with coverage counsel and client re same, suggested revisions to same (.60); telephone with OCC counsel re same (.20); confer with OCC counsel re developments (.10).	
05/20/10	M H CORREA	0.30
	Review correspondence from coverage counsel, committee, insurers re chapter 11 trustee motion.	
05/21/10	P J BENVENUTTI	0.60
	E-mails with coverage counsel, client re letters to UST re trustee motion (.40); e-mails with staff re distribution of correspondence (.10); review e-mails from UST, insurer counsel re scheduling re trustee motion (.10).	
05/23/10	P J BENVENUTTI	0.10
	E-mail to client, coverage counsel re OCC letter to UST.	
05/24/10	P J BENVENUTTI	1.10
	E-mails from insurer counsel, UST re scheduling (.10); confer with Ms. Correa re same (.10); telephone with OCC counsel re same (.10); e-mail to insurer counsel re same (.30); e-mails to Judge Kawaichi re scheduling, status re conflicts executive motion (.10); e-mails with coverage counsel re insurer supplemental opposition (.20); skim filing notice re supplemental opposition and transmittal e-mail re same (.20).	
05/24/10	M H CORREA	0.20
	Review correspondence from Committee to Ms. Loo re chapter 11 trustee (0.1); review correspondence from coverage counsel re same (0.1).	

# JONES DAY

627967-605021

Page 7

June 17, 2010

Chapter 11 Trustee Issues

Invoice: 32243965

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/25/10	P J BENVENUTTI	1.40
Review insurers' supplemental opposition to conflicts executive motion (.30); review and respond to e-mail from Judge Kawaichi re same, response (.20); prepare for and telephone with Judge Kawaichi re same (.30); telephone discussions with OCC counsel re scheduling (.20); e-mails with Mr. Gordon re same (.10); telephone with Mr. Gordon re same, response from UST (.10); conference call with counsel for OCC and FCR re coordinating response to trustee motion, reply re conflicts executive motion, UST position (.20).		
05/25/10	M H CORREA	0.20
Review correspondence re scheduling hearing on trustee counter-motion (0.1); review correspondence re status of potential withdrawal of motion (0.1).		
05/26/10	P J BENVENUTTI	0.70
Confer with Ms. Correa re scheduling issues re continued hearings (.10); telephone discussions with OCC counsel re same (.20); telephone with US Trustee re same (.10); e-mails with insurer counsel re same (.20); e-mails with Mr. Gordon re same (.10).		
05/27/10	P J BENVENUTTI	0.70
Telephone with Mr. Gordon re developments, approach, scheduling re conflicts executive and chapter 11 trustee motions (.10); e-mail to insurer counsel re scheduling hearing and Gordon deposition (.10); confer, e-mails with Ms. Correa re same (.20); e-mails with Judge Kawaichi re continued hearing date, preparation (.20); e-mails with counsel for OCC, FCR re scheduling (.10).		
05/28/10	P J BENVENUTTI	0.90
E-mail to and telephone with Mr. Gordon re deposition scheduling, related issues (.30); e-mails, telephone with counsel for OCC and FCR re current schedule for trustee motion, coordination of response (.30); review UST filings re trustee motion and e-mails re same, deadlines (.20); e-mail to UST re scheduling Gordon deposition (.10).		
05/28/10	M H CORREA	1.40
Review and revise opposition to chapter 11 trustee motion (1.3); correspondence with P. Benvenuti re same (0.1).		
<b>TOTAL</b>		<b>86.60</b>



IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605020

Invoice: 32243966

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Operating Reports	USD	220.00
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<b>TOTAL</b>	<b><u>USD</u></b>	<b><u>220.00</u></b>
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Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605020

Page 2

June 17, 2010

Operating Reports

Invoice: 32243966

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
ASSOCIATE			
M H CORREA	<u>0.40</u>	550.00	<u>220.00</u>
<b>TOTAL</b>	<b>0.40</b>	<b>USD</b>	<b>220.00</b>

# JONES DAY

627967-605020

Page 3

June 17, 2010

Operating Reports

Invoice: 32243966

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/13/10	M H CORREA Correspondence with professionals re fees for MOR (0.1); correspondence with V. Huan-Lau re same (0.1).	0.20
05/14/10	M H CORREA Review correspondence from M. Travis re MOR.	0.10
05/18/10	M H CORREA Correspondence from M. Lauter re fees for MOR.	0.10
<b>TOTAL</b>		<b>0.40</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
(415) 626-3939

Federal Identification Number: 34-0319085

June 17, 2010

627967-605018

Invoice: 32243967

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Insurance Issues/Litigation

USD 2,000.00

**TOTAL**

**USD 2,000.00**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605018

Page 2

June 17, 2010

Insurance Issues/Litigation

Invoice: 32243967

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	<u>2.50</u>	800.00	<u>2,000.00</u>
<b>TOTAL</b>	<b>2.50</b>	<b>USD</b>	<b>2,000.00</b>

# JONES DAY

627967-605018

Page 3

June 17, 2010

Insurance Issues/Litigation

Invoice: 32243967

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/06/10	P J BENVENUTTI E-mails with coverage counsel re settlement discussions with insurers, strategy re same.	0.20
05/12/10	P J BENVENUTTI E-mails with coverage counsel, client re settlement negotiations with insurer, strategy, possible amendments to complaint in coverage litigation.	0.30
05/19/10	P J BENVENUTTI E-mails with coverage counsel re approach to discussions with insurers (.40); telephone with OCC counsel re same (.10).	0.50
05/25/10	P J BENVENUTTI E-mails from coverage counsel, committee co-chair re developments re possible insurer settlement (.20); telephone with Mr. Gordon re same (.10).	0.30
05/26/10	P J BENVENUTTI E-mails from coverage counsel re settlement negotiations with insurer (.20); telephone with OCC counsel re same (.10); telephone with Mr. Raskin re same (.10); e-mail to Messrs. Raskin and Gordon re same (.10); e-mails from coverage counsel, client re possible communications with insurers (.20).	0.70
05/27/10	P J BENVENUTTI Telephone with Mr. Gordon re developments, strategy re insurer settlement negotiations (.10); telephone with Sompo counsel re status of settlement approval, other developments (.20); follow-up re request for information re stay relief motion (.10); e-mail from Mr. Gordon re insurer settlement strategy (.10).	0.50
<b>TOTAL</b>		<b>2.50</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605014

Invoice: 32243968

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Plan and Disclosure Statement

USD 11,230.00

**TOTAL**

**USD 11,230.00**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605014

Page 2

June 17, 2010

Plan and Disclosure Statement

Invoice: 32243968

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	13.90	800.00	11,120.00
ASSOCIATE			
M H CORREA	<u>0.20</u>	550.00	<u>110.00</u>
<b>TOTAL</b>	<b>14.10</b>	<b>USD</b>	<b>11,230.00</b>



# JONES DAY

627967-605014

Page 3

June 17, 2010

Plan and Disclosure Statement

Invoice: 32243968

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/01/10	P J BENVENUTTI Review e-mails from OCC counsel re suggested plan revisions (.10); e-mails with coverage counsel, client re debtor's status as plan proponent (.20); review plan (.20).	0.50
05/03/10	P J BENVENUTTI Confer with OCC counsel, coverage counsel re status of draft plan, distribution to Bayside and insurers.	0.20
05/04/10	P J BENVENUTTI Review e-mails with insurer counsel re plan (.10); review e-mail from OCC counsel to Bayside counsel re draft plan (.10).	0.20
05/05/10	P J BENVENUTTI Review correspondence from insurers' counsel, coverage counsel re insurers' request for plan drafts and information.	0.20
05/06/10	P J BENVENUTTI Review draft plan documents in preparation for meeting with Bayside counsel (.30); meeting with Bayside counsel re draft merger and settlement documents, plan negotiation status (1.20); telephone with OCC counsel re meeting (.10).	1.60
05/07/10	P J BENVENUTTI Telephone, e-mails with coverage counsel re plan status, strategy (.20); telephone with OCC counsel re same, meeting with Bayside (.20).	0.40
05/08/10	P J BENVENUTTI E-mail from coverage counsel re status, timing of plan, involving insurers re same, communication to insurers re same.	0.20
05/09/10	P J BENVENUTTI E-mail to Bayside counsel re plan status.	0.10
05/11/10	P J BENVENUTTI E-mails with OCC counsel, Bayside counsel re status of draft plan, transmittal to Bayside of other plan (.10); e-mails from coverage counsel re communications with insurers re same (.10).	0.20
05/12/10	P J BENVENUTTI E-mail to client, coverage counsel re status, developments and approach re committee's draft plan (.20); e-mails from coverage counsel re same (.20).	0.40
05/13/10	P J BENVENUTTI E-mails with coverage counsel, voicemail to OCC counsel re status of draft plan (.10); telephone with OCC counsel re same (.10); telephone with Mr. Gordon, follow-up e-mails with coverage counsel re same, providing drafts to insurers (.20).	0.40
05/14/10	P J BENVENUTTI Review transmittal e-mails from OCC counsel to Bayside and insurers re draft plan and disclosure statement (.10); e-mail to and telephone with Mr. Gordon re same (.10); e-mails with coverage counsel re comments re proposed plan (.40); telephone with Mr. Miller re same (.30).	0.90
05/17/10	P J BENVENUTTI Review draft plan from OCC counsel (1.20); e-mails with counsel for OCC, Bayside re arrange conference re draft plan (.20); e-mails with coverage counsel re issues re draft plan (.20); review correspondence between coverage counsel and insurers re same (.20).	1.80
05/18/10	P J BENVENUTTI E-mails from coverage counsel re approach to plan, communications with insurers and OCC counsel (.30); telephone discussions with OCC counsel re status, invitation to insurers to participate in plan process (.20).	0.50

# JONES DAY

627967-605014

Page 4

June 17, 2010

Plan and Disclosure Statement

Invoice: 32243968

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/19/10	M H CORREA Review correspondence from coverage counsel re plan issues.	0.20
05/23/10	P J BENVENUTTI Review e-mails from coverage counsel re approach to insurers, OCC re plan.	0.30
05/25/10	P J BENVENUTTI E-mail from OCC counsel, e-mail to coverage counsel and client re scheduled meeting with Bayside re plan (.20); follow-up e-mails with counsel re same (.20); e-mails with coverage counsel re approach to engaging insurers in plan process (.20).	0.50
05/26/10	P J BENVENUTTI Draft e-mail to insurers re comments on plan (.30); e-mails with coverage counsel re same (.10); prepare for and confer with counsel for OCC, FCR and Bayside re Bayside comments re proposed plan (2.70); telephone with coverage counsel re meeting with Bayside (.10).	3.20
05/27/10	P J BENVENUTTI Telephone with Mr. Gordon re meeting with Bayside counsel, OCC and FCR counsel re plan (.30); review Bayside financial info, and e-mail to Ms. Blum re effect of confidentiality agreement re same (.30); confer with Ms. Blum re same (.10); e-mail to Mr. Gordon re Bayside financial info, NDA (.10); telephone with Bayside counsel re plan issues (.40); e-mail to Mr. Gordon re same (.30).	1.50
05/28/10	P J BENVENUTTI Arrange call with counsel for OCC and FCR re Bayside discussions re plan (.10); conference call re same (.30); review and respond to e-mail summarizing Bayside meeting (.20); e-mails with settled insurer counsel, coverage counsel, OCC counsel re providing draft plan to settled insurers (.20); .	0.80
<b>TOTAL</b>		<b>14.10</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**

555 California Street, 26<sup>th</sup> Floor

San Francisco, California 94104

**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605010

Invoice: 32243969

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Financing/Cash Collections	USD	160.00
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<b>TOTAL</b>	<b><u>USD</u></b>	<b><u>160.00</u></b>
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Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**

Bank of America

San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605010

Page 2

June 17, 2010

Financing/Cash Collections

Invoice: 32243969

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	<u>0.20</u>	800.00	<u>160.00</u>
<b>TOTAL</b>	<b>0.20</b>	<b>USD</b>	<b>160.00</b>

# JONES DAY

627967-605010

Page 3

June 17, 2010

Financing/Cash Collections

Invoice: 32243969

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/12/10	P J BENVENUTTI E-mail from Mr. Gordon re possible financing source.	0.10
05/28/10	P J BENVENUTTI Telephone with Mr. Gordon re possible financing sources, status.	0.10
<b>TOTAL</b>		<b>0.20</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605007

Invoice: 32243970

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Fee/Employment Applications - Other  
Professionals

USD 5,605.00

**TOTAL**

**USD 5,605.00**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605007

Page 2

June 17, 2010

Fee/Employment Applications - Other

Invoice: 32243970

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	6.10	800.00	4,880.00
T S KELLER	0.60	750.00	450.00
ASSOCIATE			
M H CORREA	0.50	550.00	275.00
<b>TOTAL</b>	<b>7.20</b>	<b>USD</b>	<b>5,605.00</b>

# JONES DAY

627967-605007

Page 3

June 17, 2010

Fee/Employment Applications - Other

Invoice: 32243970

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/01/10	P J BENVENUTTI E-mails from client, coverage counsel re insurers' position re LAS retention, Snyder memo, hearing.	0.10
05/03/10	P J BENVENUTTI Telephone and e-mail with OCC counsel re status of possible resolution with insurers of LAS retention (.20); telephone with Mr. Miller re same (.30); review e-mails, assemble pleadings re prepare for hearing (.30); attend hearing re LAS retention, including conference at court with counsel for OCC, insurers and Mr. Miller re same and travel to/from hearing (1.20); post-hearing conference with Mr. Miller re same, procedure re Snyder memo (.20).	2.20
05/05/10	P J BENVENUTTI E-mails with coverage counsel re insurers' position re proposed revisions to stipulation re LAS retention (.20); telephone discussions, e-mails with coverage counsel re same (.50); e-mails from insurer counsel re same (.20); e-mails, telephone discussions with OCC counsel re same, possible resolution (.40); conference call with OCC counsel, coverage counsel re same (.20); review follow-up e-mails re same (.20).	1.70
05/07/10	P J BENVENUTTI Telephone with OCC counsel re proposed stipulation re LAS retention (.10); review revised stipulation, e-mail to coverage counsel re same (.10); telephone with Mr. Miller re same (.10); e-mails with OCC counsel re same (.10).	0.40
05/10/10	P J BENVENUTTI E-mails from OCC counsel, insurers' counsel re proposed revisions to stipulation re LAS retention, status of same, possible hearing, and respond to same (.40); e-mails, telephone with coverage counsel re same (.40).	0.80
05/11/10	P J BENVENUTTI E-mails re insurers' agreement re resolution of issues re LAS retention, stipulation re same and review and sign stipulation.	0.30
05/11/10	M H CORREA Review correspondence re LAS stipulation (0.1); prepare notice of continued hearing on conflicts executive motion (0.2); telephone with M. Loo re same (0.1); correspondence with Committee re same (0.1).	0.50
05/18/10	P J BENVENUTTI E-mail from FCR counsel re current payment of interim professional fees and review cover sheet applications re same (.10); e-mail to and telephone with Mr. Gordon re same (.10).	0.20
05/19/10	T S KELLER Brief research regarding Alix Protocol and applicability to D. Gordon (0.40); confer with P. Benvenutti regarding same (0.20).	0.60
05/23/10	P J BENVENUTTI E-mail to coverage counsel re resolution of Snyder memo issues.	0.10
05/25/10	P J BENVENUTTI E-mails with Mr. Fergus, clients, Ms. Correa re status of and approach to interim fee payments (.20); telephone and e-mail with Mr. Gordon re same, moratorium on payments (.10).	0.30
<b>TOTAL</b>		<b>7.20</b>



IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605006

Invoice: 32243971

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Fee/Employment Applications - Jones Day

USD 7,432.50

**TOTAL**

**USD 7,432.50**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605006

Page 2

June 17, 2010

Fee/Employment Applications - Jones Day

Invoice: 32243971

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	5.00	800.00	4,000.00
T S KELLER	1.90	750.00	1,425.00
ASSOCIATE			
M H CORREA	2.20	550.00	1,210.00
PARALEGAL			
M B STONE	2.90	275.00	797.50
<b>TOTAL</b>	<b>12.00</b>	<b>USD</b>	<b>7,432.50</b>

# JONES DAY

627967-605006

Page 3

June 17, 2010

Fee/Employment Applications - Jones Day

Invoice: 32243971

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/03/10	T S KELLER Confer with P. Benvenuti regarding alternative billing suggestions and case status generally.	0.20
05/10/10	M H CORREA Review and revise billing statement for fee application.	0.60
05/12/10	M H CORREA Prepare fee statement and notice.	0.20
05/13/10	P J BENVENUTTI Prepare memorandum for client re possible fee deferral arrangement and terms (1.20); telephone with and e-mail to client re same (.10).	1.30
05/13/10	M H CORREA Telephone with P. Galchin re retainer issues (0.2); prepare fee statement (0.2).	0.40
05/14/10	P J BENVENUTTI Review and revise draft memo to client re fee deferral arrangement (.10); e-mails with Mr. Gordon re same (.10); e-mails with Ms. Correa re compiling retainer balance information re same (.10).	0.30
05/14/10	M H CORREA Review memo re alternative fee structure (0.1); review retainer balances (0.2).	0.30
05/17/10	P J BENVENUTTI E-mails, confer with Ms. Correa re retainer balance.	0.10
05/17/10	M H CORREA Correspondence re retainer issues.	0.40
05/18/10	M H CORREA Telephone with B. Stone re fee statement.	0.10
05/19/10	M B STONE Prepare spreadsheet re monthly fee statement.	1.30
05/24/10	P J BENVENUTTI Review and revise memo re deferred fee arrangement (1.00); confer and e-mails with Mr. Keller re same (.20).	1.20
05/24/10	M H CORREA Review and revise fee statement and notice (0.1); telephone with B. Stone re same (0.1).	0.20
05/24/10	T S KELLER Review, revise, and do cover memo regarding draft memorandum by P. Benvenuti regarding alternative collection proposal for Plant (0.60); confer with P. Benvenuti regarding same (0.10).	0.70
05/24/10	M B STONE Review and edit monthly fee statement (.30); communicate with Correa regarding same (.10).	0.40
05/25/10	P J BENVENUTTI Review revisions to draft memo re fee deferral arrangements, and e-mails with Mr. Keller re same.	0.30
05/25/10	T S KELLER Revise internal memorandum regarding JD payment terms. NO CHARGE TO CLIENT?	1.00
05/25/10	M B STONE Assist in preparation of and file monthly fee statement and supporting documents.	1.20

# JONES DAY

627967-605006

Page 4

June 17, 2010

Fee/Employment Applications - Jones Day

Invoice: 32243971

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/26/10	P J BENVENUTTI Review, redraft and revise memo re deferred fee arrangement (1.40); telephone and e-mails with Mr. Keller re same (.20); e-mail to Mr. Leake re same (.10).	1.60
05/28/10	P J BENVENUTTI E-mails with Mr. Leake re deferred fee proposal (.20).	0.20
<b>TOTAL</b>		<b>12.00</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605005

Invoice: 32243972

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Relief From Stay/Adequate Protection Proceedings USD 14,710.00

**TOTAL** **USD 14,710.00**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605005

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June 17, 2010

Relief From Stay/Adequate Protection Proceedings

Invoice: 32243972

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	12.20	800.00	9,760.00
ASSOCIATE			
M H CORREA	<u>9.00</u>	550.00	<u>4,950.00</u>
<b>TOTAL</b>	<b>21.20</b>	<b>USD</b>	<b>14,710.00</b>

# JONES DAY

627967-605005

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June 17, 2010

Relief From Stay/Adequate Protection Proceedings

Invoice: 32243972

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/10/10	P J BENVENUTTI E-mails with coverage counsel re OCC interest in modifying stay re tort cases (.30).	0.30
05/12/10	P J BENVENUTTI E-mail from insurer counsel, e-mails with Ms. Correa re revising Collins briefing and hearing schedule (.20); confer with Ms. Correa re same, strategy (.20); e-mails with client, coverage counsel re stay relief motion re coverage litigation (.20); confer with Ms. Correa re revising stay relief motion (.10); review and revise stay relief motion (1.40); e-mail to counsel for OCC and FCR re same (.10).	2.20
05/12/10	M H CORREA Correspondence with P. Maxcy and P. Benvenuti re continuance of Collins stay relief motion (0.1); telephone and correspondence with M. Ahrens re same (0.1); confer with P. Benvenuti re stay relief/bond issues (0.3); review and revise stay relief motion re declaratory relief (0.6); circulate same (0.1).	1.20
05/13/10	P J BENVENUTTI E-mail to Ms. Correa re preparation of supporting declarations for stay relief motion re coverage litigation (.10); e-mails with coverage counsel, OCC counsel re revisions to stay relief motion (.10); e-mails with Ms. Correa re same, Collins stay relief motion and schedule (.10); e-mails and telephone with OCC counsel re same (.20).	0.50
05/13/10	M H CORREA Draft Gordon and Miller declarations in support of stay relief motion.	1.10
05/14/10	P J BENVENUTTI E-mails with OCC counsel and Ms. Correa, confer with Ms. Correa re revising schedule re Collins stay relief motion (.20); review proposed stipulation, e-mail re same (.10); follow-up e-mails with OCC counsel re same (.10).	0.40
05/14/10	M H CORREA Draft and circulate stipulation to continue briefing schedule, including obtaining calendar dates (0.4); correspondence with M. Ahrens re same (0.1); correspondence with P. Maxcy re same (0.1).	0.60
05/17/10	M H CORREA Correspondence with insurer counsel re stipulation.	0.10
05/18/10	P J BENVENUTTI Review and revise draft declarations in support of stay relief motion re coverage litigation (.30).	0.30
05/21/10	P J BENVENUTTI E-mails with client re stay relief motion re coverage litigation.	0.10
05/24/10	P J BENVENUTTI Review and revise draft motion for relief from stay re coverage litigation and supporting declarations (Gordon and Miller), including review of Judge Munter final phase II decision and bankruptcy court record (3.80); confer and e-mails with Ms. Correa re same, finalizing motion and declarations (.30); e-mails with coverage counsel, client re same (.60).	4.70
05/24/10	M H CORREA Review and revise motion and supporting declarations.	1.00
05/25/10	P J BENVENUTTI Review coverage counsel revisions to stay relief motion re coverage litigation, and e-mail to Ms. Correa re same, finalizing motion (.20), further e-mails with coverage counsel, Ms. Correa, OCC and FCR counsel re revisions to stay relief motion, finalizing same, supporting declarations, scheduling (.40); review documents from record re same (.20); telephone with Mr. Gordon re same (.10); e-mails and telephone with OCC counsel re stay relief motion, comments re same (.20); review hearing transcripts re stay relief motion (.30); further revisions to stay relief motion (1.00); telephone and e-mails with Ms. Correa re same, finalizing motion and declarations (.20).	2.60

# JONES DAY

627967-605005

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June 17, 2010

Relief From Stay/Adequate Protection Proceedings

Invoice: 32243972

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/25/10	M H CORREA Review and revise stay relief motion, declarations and exhibits for filing, including communications with coverage counsel and D. Gordon.	2.70
05/26/10	P J BENVENUTTI Review BLR and e-mail to Ms. Correa re reformatting motion for relief from stay (.10); e-mails and confer with Ms. Correa re procedure, scheduling re stay relief motion (.30); review and revise notice, motion and brief re stay relief motion re coverage litigation (.40); follow-up conferences and e-mails with Ms Correa re scheduling of hearing (.20).	1.00
05/26/10	M H CORREA Finalize relief from stay papers for filing.	2.30
05/28/10	P J BENVENUTTI E-mail from OCC counsel re stay relief motion (re coverage litigation) (.10);	0.10
<b>TOTAL</b>		<b>21.20</b>



IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605004

Invoice: 32243973

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Case Administration USD 5,532.50

**TOTAL** USD 5,532.50

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
Bank of America  
San Francisco, California

Bank ABA No.	Swift Code	Account No.	Account Name
121000358	BOFAUS6S	00334-30671	Jones Day

# JONES DAY

627967-605004

Case Administration

Page 2

June 17, 2010

Invoice: 32243973

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	3.30	800.00	2,640.00
T S KELLER	0.80	750.00	600.00
ASSOCIATE			
R T ROUTH	0.40	575.00	230.00
PARALEGAL			
N BREEN	7.50	275.00	2,062.50
<b>TOTAL</b>	<b>12.00</b>	<b>USD</b>	<b>5,532.50</b>

# JONES DAY

627967-605004

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June 17, 2010

Case Administration

Invoice: 32243973

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/03/10	N BREEN	0.50
Maintain document and calendar database system on Caselink, including checking Carlson's weekly calendar on Bankruptcy Court website, maintaining calendar, uploading daily filings (Stipulation to Continue Hearing) and updating attorney pleading index, and notifying client of filings.		
05/06/10	N BREEN	0.60
Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (applications for compensation filed by Fergus and Renfrew, objections, withdrawal of attorney), updating attorney pleading index, notifying client of filings and locating document as per request from attorney.		
05/07/10	N BREEN	0.60
Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (conditional objection) and updating attorney pleading index, and notifying client of filings; locating document as per attorney request.		
05/11/10	N BREEN	0.50
Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (Stipulation re Legal Analysis Systems, Continued Hearing re Kawaichi) and updating attorney pleading index, and notifying client of filings.		
05/14/10	N BREEN	0.40
Maintain document and calendar database system on Caselink - maintaining calendar, uploading daily filings (Application for Compensation by Rabinowitz) and updating attorney pleading index, and notifying client of filings.		
05/17/10	N BREEN	0.60
Maintain document and calendar database system on Caselink - loading Flintkote documents from Travis/Pon onto database maintaining same structure as CD.		
05/18/10	P J BENVENUTTI	2.30
Prepare for and meeting with Mr. Gordon re case status and management (1.70); confer and e-mail with Ms. Correa re Plant records re Flintkote contract negotiation and approval, procedure for review and production re same (.20); e-mail from Mr. Travis re same (.10); e-mails with Mr. Gordon, Mr. Travis re estate's cash position (.10); telephone with Mr. Gordon re developments re plan, trustee motion and conflicts executive motion (.20).		
05/18/10	N BREEN	0.50
Maintain document and calendar database system on Caselink, maintaining calendar, uploading daily filings (Sheppard Application for Compensations and related documents) and updating attorney pleading index, and notifying client of filings.		
05/19/10	N BREEN	0.40
Maintain document and calendar database system on Caselink, maintaining calendar, uploading daily filings (Chaplin Application for Compensation and related documents) and updating attorney pleading index, and notifying client of filings.		
05/20/10	N BREEN	0.60
Maintain document and calendar database system on Caselink, maintaining calendar, uploading daily filings (Operating report, stipulation re due dates for reply and opposition RAS Collins and related documents) and updating attorney pleading index, and notifying client of filings.		
05/21/10	N BREEN	0.50
Maintain document and calendar database system on Caselink, maintaining calendar, uploading daily filings (Lam Application for Compensation, Second Supplemental Declaration of Kawaichi and related documents) and updating attorney pleading index, and notifying client of filings.		

# JONES DAY

627967-605004

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June 17, 2010

Case Administration

Invoice: 32243973

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/25/10	P J BENVENUTTI Confer with Mr. Keller, telephone with Mr. Routh re staffing, background (.40); e-mails with clients re estate liquidity, and telephone with Mr. Gordon re same (.20).	0.60
05/25/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (Supplemental Objections to Kawaichi + exhibits, Applications for Compensation filed by Jones Day and Miller) and updating attorney pleading index, and notifying client of filings.	0.80
05/25/10	T S KELLER Conferences (3) with P. Benvenutti, R. Routh, and L. Kelly regarding case planning and next steps.	0.80
05/25/10	R T ROUTH Telephone conference with Benvenutti and Keller regarding case status and upcoming strategic issues.	0.40
05/26/10	P J BENVENUTTI E-mails with clients, e-mail to all professionals re payment moratorium.	0.30
05/27/10	P J BENVENUTTI Telephone with Mr. Gordon re payment moratorium, reaction to same.	0.10
05/27/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (Motion to Modify Auto Stay + declaration, exhibits and amended declarations of Gordon and Miller + exhibits) and updating attorney pleading index, and notifying client of filings.	1.00
05/28/10	N BREEN Maintain document and calendar database system on Caselink, including maintaining calendar, uploading daily filings (Continued hearing re Kawaichi, motion to appoint trustee, notice of hearing) and updating attorney pleading index, and notifying client of filings.	0.50
<b>TOTAL</b>		<b>12.00</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**  
555 California Street, 26<sup>th</sup> Floor  
San Francisco, California 94104  
**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605002

Invoice: 32243974

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Meetings of and Communications with Creditors

USD 2,080.00

**TOTAL**

**USD 2,080.00**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**  
**Bank of America**  
**San Francisco, California**

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day

# JONES DAY

627967-605002

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June 17, 2010

Meetings of and Communications with Creditors

Invoice: 32243974

## TIMEKEEPER DETAIL SCHEDULE

	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
PARTNER			
P J BENVENUTTI	<u>2.60</u>	800.00	<u>2,080.00</u>
<b>TOTAL</b>	<b>2.60</b>	<b>USD</b>	<b>2,080.00</b>

# JONES DAY

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June 17, 2010

Meetings of and Communications with Creditors

Invoice: 32243974

## SERVICES DETAIL SCHEDULE

<i>Date of Service</i>	<i>Timekeeper Name</i>	<i>Hours</i>
05/10/10	P J BENVENUTTI Telephone with OCC counsel, coverage counsel re LAS retention stipulation, response to UST motion, status of plan, insurers' role re same and approach to insurers (.50); e-mails with Mr. Raskin, Mr. Gordon re same (.20).	0.70
05/18/10	P J BENVENUTTI Phone calls and e-mails with OCC counsel, coverage counsel re arrange call, participation on call (.20); conference call with counsel for OCC, FCR and coverage counsel re proposed plan terms, efforts to involve insurers in plan discussions, motions re conflicts executive, Chapter 11 trustee and stay relief re coverage litigation (1.30); post-call discussion with coverage counsel re same (.20); review e-mails from counsel for OCC, coverage counsel re same (.20).	1.90
<b>TOTAL</b>		<b>2.60</b>

IN ACCOUNT WITH

**JONES DAY**

**San Francisco Office**

555 California Street, 26<sup>th</sup> Floor

San Francisco, California 94104

**(415) 626-3939**

Federal Identification Number: 34-0319085

June 17, 2010

627967-605001

Invoice: 32243975

Plant Insulation Company  
Mr. David J. Gordon  
The Flintkote Company  
Two Embarcadero Center, Suite 410  
San Francisco, CA 94111

For legal services rendered for the period through May 31, 2010:

Chapter 11 Reorganization Petition and Advice	USD	0.00
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**DISBURSEMENTS & CHARGES**

Conference Charges	129.37
Courier Services	240.00
Court Reporter Fees	477.11
Document Reproduction Charges	143.80
Long Distance	4.20
Postage Charges	80.69
Travel - Food and Beverage Expenses	28.21

1,103.38 \*\*

**TOTAL**

**USD 1,103.38**

Remittance of payment can be made by wire transfer to our account as follows:

**BANK DETAILS**

Bank of America

San Francisco, California

Bank ABA No.  
121000358

Swift Code  
BOFAUS6S

Account No.  
00334-30671

Account Name  
Jones Day